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No. I-43-9

Ottawa, December 9th, 1965

DEC 10 1965

Ontario Committee on Taxation
88 University Avenue, Room 900
Toronto, Ontario

Attention: Mr. F. W. Hurst

Dear Mr. Hurst,

May I submit to your attention a cause which deserve, in my estimation, serious study and action. I believe you will find it quite fully exposed in the attached copy of a letter I sent to various Women's Organizations.

Mr. A.B.R. Lawrence was good enough to suggest that I should write to you, and I do not hesitate to believe that you will inform me at your earliest convenience.

Thanking you in advance, I remain

Yours truly

Germaine Robert

(Miss) Germaine Robert
Station "B", P.O.Box 831
Ottawa 4, Ontario

Ottawa, September 1st, 1965.

No reply yet
Dec. 9th

Mrs. D.K. Drury,
Regent, Laurentian Chapter,
Imperial Order Daughters of the Empire,
124 Manor Avenue,
Rockcliffe, Ontario.

Dear Mrs. Drury,

I am writing to you in your capacity as Regent of the Laurentian Chapter, IODE, of Ottawa. I would like to draw your attention to the unfair effect which may result from the application of Section 7 of the Ontario Succession Duty Act.

I was involved in an estate in which this Section was applied and it would seem that I can best illustrate its iniquity by describing my experience with it. This is not an attempt to correct the hardship which it has caused me. My concern is to insure, if possible, that others will not suffer from the effects of this Section as it now stands. I hope that your organization will examine this problem and, if it deems desirable, take steps towards seeking an amendment.

In 1962 a very close friend, whom I had known since childhood, died leaving an estate of approximately $10,700. None of the beneficiaries were "blood relatives" in the preferred class as defined in the above mentioned Section of the Act and as a result succession duty was levied in the amount of $2,121.00. The following statement was provided by my attorney:

Estate settled Nov. 1962

"Interest in real estate devised to you . . .	8,601.
Total net estate	10,696.
Succession Duty	2,121.
Your share (duty) 80.41%	1,705.
Five nephews'wives share (duty) 19.59% . .	410."

(figures of cents omitted)

In 1963 this section of the Ontario Succession Duty Act was amended so that an estate slightly in excess of $10,000 (like my friend's) has the benefit of a "notch" provision whereby the assessed tax is less. It must be noted, however, that this amendment only applies in cases where the total estate, after deducting the amount of tax payable, would have a net amount of less than $10,000. The effect is to reduce the tax payable in order that the total estate will not be reduced below the level of $10,000.

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The injustices of the application of this Section, in my view, are:

(1) that the Ontario Government accrues large profits from small estates;

(2) that the distinction drawn between blood relatives and others is frequently unrealistic since, in many instances, a friend may have been closer or have rendered greater assistance than a blood relative;

(3) that the distinction made between blood relatives and others has the effect of altering the intentions set out in the Will by the deceased since the amount willed to other than a blood relative is reduced by the levy of a succession duty;

(4) that the inability of a person to dispose of his possessions as he so wishes is an infringement on human liberties;

(5) that, in many cases of small estates, the payment by beneficiaries of a succession duty works a hardship and yet the succession duty is insignificant in relation to the Ontario Government's total income.

I understand that Insurance Companies in Ontario are incensed with these provisions of the Act and are endeavouring to have it altered. I myself have written to a member of the Provincial Cabinet but met with no success. If the Act is to be changed, I feel that the support of organizations club as yours will be necessary. If you feel I should have addressed this letter to another level of your organization, I would be grateful if you would let me know to whom I should send it.

I would prefer to remain anonymous in this matter but would be pleased to discuss it with a member of your organization if you think it would be helpful.

Yours very truly,

(Miss) Germaine Robert
Station "B", P.O. Box 831
Ottawa 4, Ontario

P.S.- This letter is also sent to: Mrs. G. Arthur Bennett, President
University' Women's Club
315 Holmwood Street
Ottawa, Ontario

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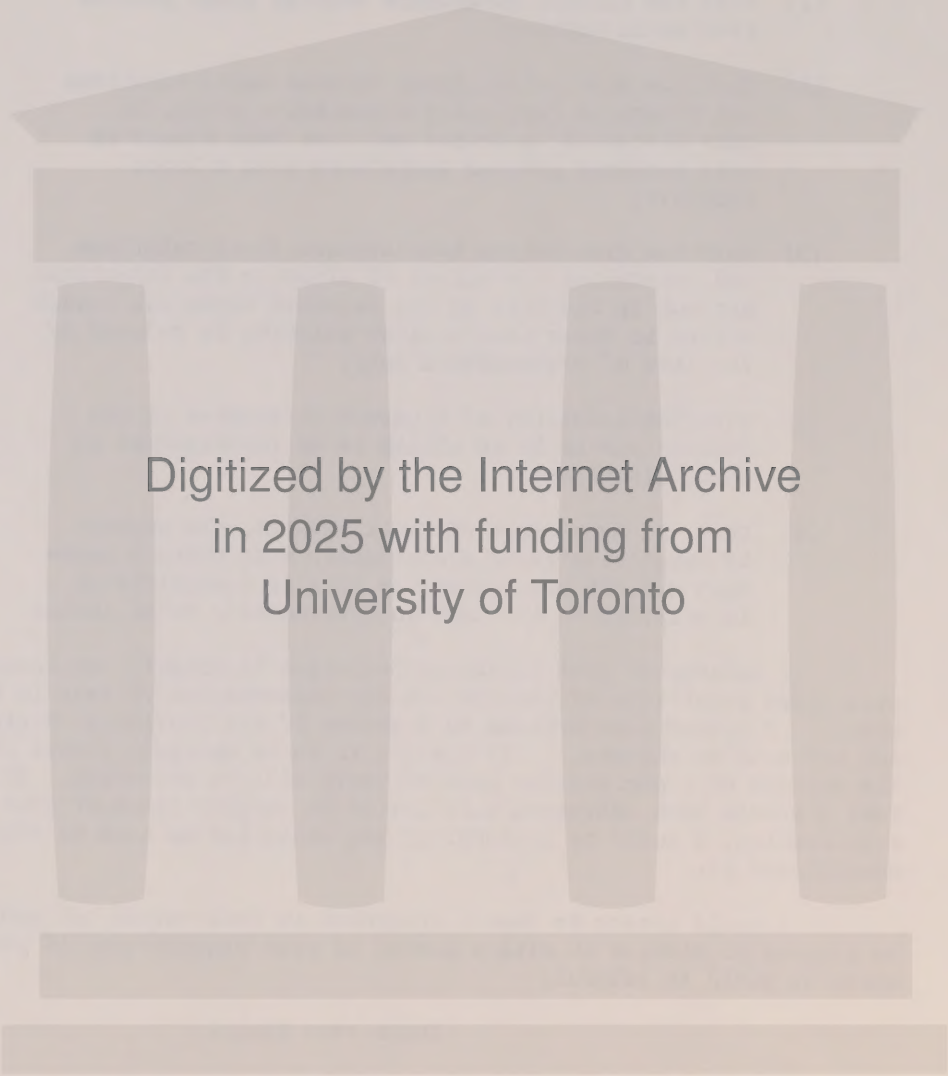
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to: Mrs. Wilson Larmonth, President
Women's Canadian Club
241 Riverside Drive
Ottawa, Ontario

to: Miss D.H.B. Cadwell, President
Zonta Club
Zonta House
15 Delaware Street
Ottawa, Ontario

to: Miss Jessie ~~Laverdure~~ Laventure, President
Business & Professional Women's Club
16 Gordon Street
Ottawa, Ontario